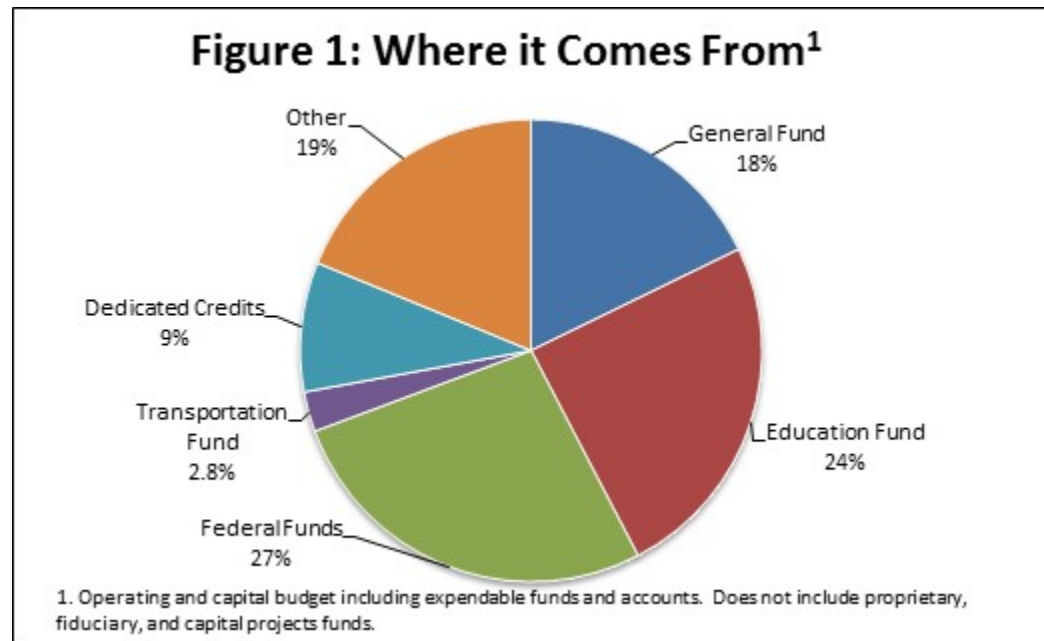


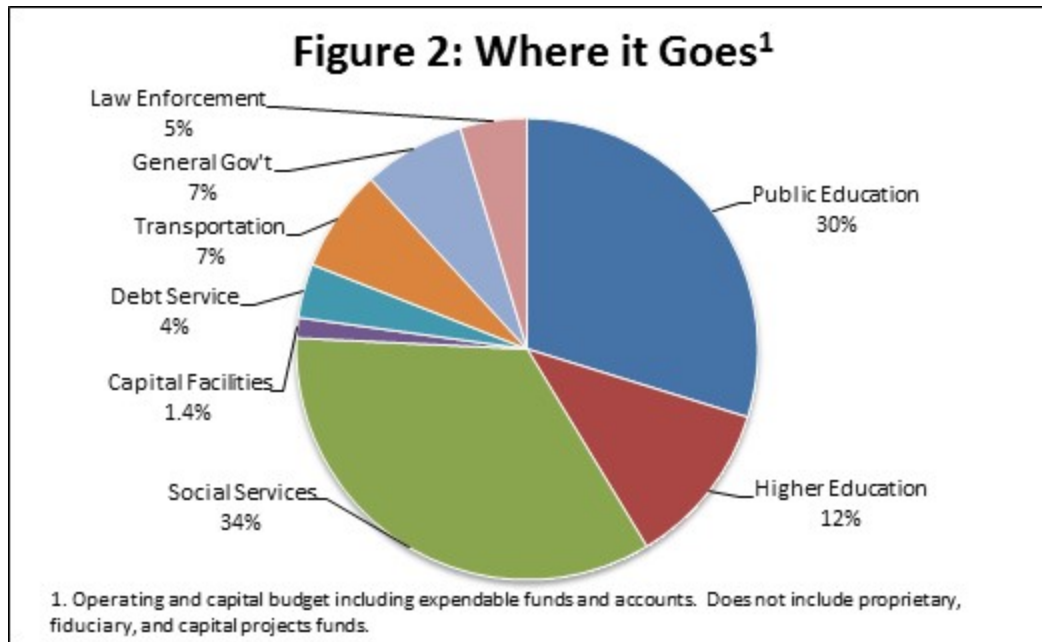
Compendium of Budget Information for the 2014 General Session

Foreword

This online resource - the Compendium of Budget Information (COBI) - detail's Utah's budget and related financial transactions. It contains financial history, references to statutory authority, performance information, and staff budget analysis. It has been prepared as a companion to appropriations bills considered in the 2014 General Session of the Utah State Legislature. Readers can navigate COBI in a number of ways, as explained in the COBI Quick Start Guide.

Utah's Budget





Each year Utah Legislators review and approve more than \$14 billion in appropriations. Most of those appropriations constitute what is commonly referred to as "the budget". The remainder permit state accountants to move money among funds and activities or they represent "off-budget" financial transactions like proprietary funds or trust funds.

Utah's budget from all sources totalled \$12.9 billion at the end of the 2013 First Special Session. Within that amount is about \$5.4 billion (42%) in discretionary General and Education fund appropriations. As shown in Figure 1, the remainder of the budget comes from federal funds (27%), restricted revenue (19%), dedicated credits (9%), and the Transportation Fund (3%). The largest portions of the restricted revenue slice are sales tax supporting transportation and local property taxes counted toward the Minimum School Program - both about 5% of the total pie.

Figure 2 shows the same \$12.9 billion budget by area of expenditure. Education - higher and public combined - gets the biggest piece of the pie at 42%. Because of the amount of federal assistance programs administered by the state, social services comes in second at 34% followed by transportation (7%), general government (7%) and law enforcement (5%). Approximately 4% of the state budget currently goes to pay interest and principal on debt.

With the exception of a \$3 million appropriation made during the 2013 1st Special Session to fund a lawsuit settlement, the last time legislators acted on the budget was in March of 2013. Since then, agencies have closed-out their FY 2013 budget and adjusted variable funding estimates. These actions, among others, have changed the FY 2014 "authorized" budget, as shown in the "2014 Change" column on the tables below.

The budget amounts change again leading up to the FY 2015 Base Budget. By rule, all prior-year one-time General and Education fund appropriations are stripped-out of the base. Federal funds and dedicated credits can increase to as much as 125% of what was authorized in FY 2014. Transfers and nonlapsing balances are as estimated by agencies. Any other change to the FY 2015 budget will come after base budgets are considered.

These numbers, and the total budget table below, include operating and capital budgets (Table 1) plus any appropriation to a fund or account from which state agencies can spend without further appropriation (Table 2) . Details are included in the budget tables herein.

Appropriations acts include more than just the operating, capital, and expendable fund appropriations. They also authorize state agencies and the state Division of Finance to operate Internal Service and Enterprise funds (Table 3), move money among funds (Table 4), and sweep fund and account balances into the General and Education funds (Table 5). The Legislature further includes in appropriations acts certain trust funds that it has reviewed (Table 6).

Utah is unique in that all legislators serve on the Joint Appropriations Committee. That committee is divided into eight issue-oriented appropriations subcommittees. The subcommittees are:

- Business, Economic Development, and Labor;
- Executive Offices and Criminal Justice;
- Higher Education;
- Infrastructure and General Government;
- Natural Resources, Agriculture, and Environmental Quality;
- Public Education;
- Retirement and Independent Entities;
- Social Services

COBI is organized around these subcommittees - plus the Executive Appropriations Committee (EAC). To drill-down into agency, line-item, and program budgets covered by a particular subcommittee or by EAC, you may click on the committee names in the tables below, go to our Statewide Table of Contents, or use the navigation links at the top and bottom of each page.

Utah State Budget Summary

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the tables below.

Table 1: Operating and Capital Budget Including Transfers to Expendable Funds and Accounts

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$2,063,302,200	\$2,138,446,000	\$0	\$2,138,446,000	(\$11,315,500)	\$2,127,130,500
General Fund, One-time	(\$56,827,300)	\$150,052,800	(\$23,104,500)	\$126,948,300	(\$126,948,300)	\$0

Education Fund	\$2,896,688,300	\$3,055,970,600	\$0	\$3,055,970,600	(\$250,000)	\$3,055,720,600
Education Fund, One-time	\$113,871,300	\$82,137,800	(\$35,113,600)	\$47,024,200	(\$47,024,200)	\$0
Uniform School Fund	\$16,000,000	\$21,000,000	\$0	\$21,000,000	\$0	\$21,000,000
Uniform School Fund, One-time	\$65,500,000	\$0	\$0	\$0	\$0	\$0
Transportation Fund	\$370,266,400	\$360,070,300	\$0	\$360,070,300	\$0	\$360,070,300
Transportation Fund, One-time	\$0	\$790,000	\$0	\$790,000	(\$790,000)	\$0
General Fund Restricted	\$310,102,100	\$319,935,500	\$2,087,900	\$322,023,400	(\$24,902,700)	\$297,120,700
Education Special Revenue	\$31,608,700	\$31,068,600	\$0	\$31,068,600	(\$200)	\$31,068,400
Transportation Special Revenue	\$61,547,100	\$65,077,300	(\$3,000,000)	\$62,077,300	\$3,000,000	\$65,077,300
Federal Funds	\$3,517,911,700	\$3,446,697,400	\$162,237,800	\$3,608,935,200	(\$91,299,000)	\$3,517,636,200
Federal Funds - ARRA	\$26,589,800	\$25,553,600	\$39,553,400	\$65,107,000	(\$25,154,000)	\$39,953,000
Dedicated Credits	\$1,195,077,200	\$1,166,316,700	\$31,266,800	\$1,197,583,500	(\$10,104,500)	\$1,187,479,000
Land Grant	\$1,836,900	\$1,163,500	(\$55,000)	\$1,108,500	\$0	\$1,108,500
Federal Mineral Lease	\$128,190,000	\$164,430,800	(\$7,353,900)	\$157,076,900	(\$13,912,100)	\$143,164,800
Restricted Revenue	\$8,918,100	\$8,817,200	\$0	\$8,817,200	\$1,232,800	\$10,050,000
Special Revenue	\$52,241,200	\$51,594,400	\$1,113,000	\$52,707,400	\$274,000	\$52,981,400
Private Purpose Trust Funds	\$2,837,800	\$3,057,100	\$0	\$3,057,100	\$0	\$3,057,100
Capital Project Funds	\$544,342,200	\$562,476,000	\$125,316,100	\$687,792,100	(\$125,316,100)	\$562,476,000
Enterprise Funds	\$113,970,000	\$199,137,300	\$0	\$199,137,300	(\$19,138,300)	\$179,999,000
Transfers	(\$49,607,000)	\$34,334,800	(\$16,129,000)	\$18,205,800	\$15,135,800	\$33,341,600
Transfers - Medicaid	\$282,148,700	\$306,620,800	\$53,460,000	\$360,080,800	(\$30,874,000)	\$329,206,800
Transfers - Higher Education	\$11,446,000	\$7,040,400	\$633,400	\$7,673,800	\$0	\$7,673,800
Other Financing Sources	\$701,268,200	\$643,873,500	(\$419,200)	\$643,454,300	\$218,900	\$643,673,200
Pass-through	\$2,163,600	\$2,876,000	\$1,722,900	\$4,598,900	(\$800,500)	\$3,798,400
Beginning Balance	\$1,180,281,700	\$832,506,500	\$395,145,700	\$1,227,652,200	(\$250,383,100)	\$977,269,100
Closing Balance	(\$1,198,240,600)	(\$805,738,500)	(\$178,916,800)	(\$984,655,300)	\$6,843,700	(\$977,811,600)
Lapsing Balance	(\$58,887,700)	(\$4,993,900)	\$3,324,400	(\$1,669,500)	\$907,300	(\$762,200)

Total	\$12,334,546,600	\$12,870,312,500	\$551,769,400	\$13,422,081,900	(\$750,600,000)	\$12,671,481,900
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Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$757,676,000	\$812,596,900	\$39,841,000	\$852,437,900	(\$79,440,700)	\$772,997,200
Infrastructure and General Government	\$1,788,163,800	\$1,660,627,500	\$118,822,600	\$1,779,450,100	(\$275,431,600)	\$1,504,018,500
Business, Economic Development, and Labor	\$305,285,500	\$343,115,100	\$3,966,000	\$347,081,100	(\$84,214,800)	\$262,866,300
Social Services	\$3,969,887,800	\$4,337,514,900	\$292,733,800	\$4,630,248,700	(\$218,789,000)	\$4,411,459,700
Higher Education	\$1,413,041,400	\$1,450,081,800	\$18,420,200	\$1,468,502,000	(\$2,638,200)	\$1,465,863,800
Natural Resources, Agriculture, and Environmental Quality	\$282,999,200	\$296,810,400	\$21,291,400	\$318,101,800	(\$27,150,500)	\$290,951,300
Public Education	\$3,665,452,100	\$3,830,531,000	\$27,123,800	\$3,857,654,800	(\$45,008,900)	\$3,812,645,900
Retirement and Independent Entities	\$46,286,000	\$40,582,300	\$492,800	\$41,075,100	(\$2,152,300)	\$38,922,800
Executive Appropriations	\$105,754,800	\$98,452,600	\$29,077,800	\$127,530,400	(\$15,774,000)	\$111,756,400
Total	\$12,334,546,600	\$12,870,312,500	\$551,769,400	\$13,422,081,900	(\$750,600,000)	\$12,671,481,900

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$2,465,750,000	\$2,560,151,771	\$15,703,329	\$2,575,855,100	(\$8,362,179)	\$2,567,492,921
In-state Travel	\$20,240,800	\$15,258,200	(\$222,500)	\$15,035,700	(\$49,500)	\$14,986,200
Out-of-state Travel	\$5,608,900	\$6,272,500	\$118,700	\$6,391,200	(\$367,100)	\$6,024,100
Current Expense	\$1,374,547,200	\$1,462,275,221	(\$28,312,721)	\$1,433,962,500	(\$95,360,821)	\$1,338,601,679
DP Current Expense	\$163,085,600	\$159,657,100	\$42,529,900	\$202,187,000	(\$49,051,400)	\$153,135,600
DP Capital Outlay	\$23,964,600	\$16,559,900	\$9,474,700	\$26,034,600	(\$13,142,000)	\$12,892,600
Capital Outlay	\$673,449,600	\$514,897,600	\$110,728,800	\$625,626,400	(\$124,583,500)	\$501,042,900
Other Charges/Pass Thru	\$7,380,684,000	\$7,862,736,108	\$433,987,592	\$8,296,723,700	(\$443,175,400)	\$7,853,548,300
Cost of Goods Sold	\$5,734,500	\$5,930,500	\$520,600	\$6,451,100	\$0	\$6,451,100
Cost Accounts	\$111,400	\$29,000	\$254,200	\$283,200	(\$500)	\$282,700

Transfers	\$91,913,800	\$138,868,900	(\$32,806,800)	\$106,062,100	(\$16,187,500)	\$89,874,600
Trust and Agency Disbursements	\$129,456,200	\$127,672,000	\$21,300	\$127,693,300	\$194,900	\$127,888,200
Total	\$12,334,546,600	\$12,870,308,800	\$551,997,100	\$13,422,305,900	(\$750,085,000)	\$12,672,220,900

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	34,414	33,755	347	34,102	(1,114)	32,988
Vehicles	7,158	7,075	134	7,209	(12)	7,197

Table 2 - Operating and Capital Budgets

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$2,061,059,300	\$2,136,203,100	\$0	\$2,136,203,100	(\$11,315,500)	\$2,124,887,600
General Fund, One-time	(\$58,811,700)	\$149,782,800	(\$23,594,500)	\$126,188,300	(\$126,188,300)	\$0
Education Fund	\$2,896,688,300	\$3,055,970,600	\$0	\$3,055,970,600	(\$250,000)	\$3,055,720,600
Education Fund, One-time	\$113,871,300	\$82,137,800	(\$35,113,600)	\$47,024,200	(\$47,024,200)	\$0
Uniform School Fund	\$16,000,000	\$21,000,000	\$0	\$21,000,000	\$0	\$21,000,000
Uniform School Fund, One-time	\$65,500,000	\$0	\$0	\$0	\$0	\$0
Transportation Fund	\$370,266,400	\$360,070,300	\$0	\$360,070,300	\$0	\$360,070,300
Transportation Fund, One-time	\$0	\$790,000	\$0	\$790,000	(\$790,000)	\$0
General Fund Restricted	\$306,213,400	\$309,593,200	\$2,087,900	\$311,681,100	(\$24,502,700)	\$287,178,400
Education Special Revenue	\$31,608,700	\$31,068,600	\$0	\$31,068,600	(\$200)	\$31,068,400
Transportation Special Revenue	\$61,547,100	\$65,077,300	(\$3,000,000)	\$62,077,300	\$3,000,000	\$65,077,300
Federal Funds	\$3,487,555,200	\$3,439,197,400	\$133,527,600	\$3,572,725,000	(\$83,075,700)	\$3,489,649,300
Federal Funds - ARRA	\$26,589,800	\$25,553,600	\$39,553,400	\$65,107,000	(\$25,154,000)	\$39,953,000
Dedicated Credits	\$1,164,149,800	\$1,109,524,100	\$29,794,700	\$1,139,318,800	(\$10,512,700)	\$1,128,806,100
Land Grant	\$1,836,900	\$1,163,500	(\$55,000)	\$1,108,500	\$0	\$1,108,500

Federal Mineral Lease	\$69,568,300	\$79,087,300	\$289,600	\$79,376,900	(\$22,100)	\$79,354,800
Special Revenue	\$52,241,200	\$51,594,400	\$1,113,000	\$52,707,400	\$274,000	\$52,981,400
Private Purpose Trust Funds	\$2,837,800	\$3,057,100	\$0	\$3,057,100	\$0	\$3,057,100
Capital Project Funds	\$544,342,200	\$562,476,000	\$125,316,100	\$687,792,100	(\$125,316,100)	\$562,476,000
Enterprise Funds	\$113,970,000	\$199,137,300	\$0	\$199,137,300	(\$19,138,300)	\$179,999,000
Transfers	(\$49,807,000)	\$34,334,800	(\$16,129,000)	\$18,205,800	\$11,692,900	\$29,898,700
Transfers - Medicaid	\$282,148,700	\$306,620,800	\$53,460,000	\$360,080,800	(\$30,874,000)	\$329,206,800
Transfers - Higher Education	\$11,446,000	\$7,040,400	\$633,400	\$7,673,800	\$0	\$7,673,800
Other Financing Sources	\$700,353,200	\$642,958,500	(\$419,200)	\$642,539,300	\$218,900	\$642,758,200
Pass-through	\$2,163,600	\$2,876,000	\$1,722,900	\$4,598,900	(\$800,500)	\$3,798,400
Beginning Balance	\$401,872,600	\$164,355,100	\$250,485,600	\$414,840,700	(\$249,470,200)	\$165,370,500
Closing Balance	(\$387,126,700)	(\$134,428,100)	(\$36,620,600)	(\$171,048,700)	\$13,351,100	(\$157,697,600)
Lapsing Balance	(\$58,887,700)	(\$4,993,900)	\$3,324,400	(\$1,669,500)	\$907,300	(\$762,200)
Total	\$12,229,196,700	\$12,701,248,000	\$526,376,700	\$13,227,624,700	(\$724,990,300)	\$12,502,634,400

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$747,124,800	\$812,526,900	\$28,799,800	\$841,326,700	(\$68,329,500)	\$772,997,200
Infrastructure and General Government	\$1,788,163,800	\$1,660,627,500	\$118,822,600	\$1,779,450,100	(\$275,431,600)	\$1,504,018,500
Business, Economic Development, and Labor	\$294,015,200	\$332,992,800	\$3,966,000	\$336,958,800	(\$85,414,800)	\$251,544,000
Social Services	\$3,918,292,700	\$4,185,697,300	\$303,437,800	\$4,489,135,100	(\$214,700,500)	\$4,274,434,600
Higher Education	\$1,413,041,400	\$1,450,081,800	\$18,420,200	\$1,468,502,000	(\$2,638,200)	\$1,465,863,800
Natural Resources, Agriculture, and Environmental Quality	\$279,476,300	\$292,358,600	\$22,067,100	\$314,425,700	(\$27,311,900)	\$287,113,800
Public Education	\$3,665,452,100	\$3,830,531,000	\$27,123,800	\$3,857,654,800	(\$45,008,900)	\$3,812,645,900
Retirement and Independent Entities	\$46,286,000	\$40,582,300	\$492,800	\$41,075,100	(\$2,152,300)	\$38,922,800
Executive Appropriations	\$77,344,400	\$95,849,800	\$3,246,600	\$99,096,400	(\$4,002,600)	\$95,093,800
Total	\$12,229,196,700	\$12,701,248,000	\$526,376,700	\$13,227,624,700	(\$724,990,300)	\$12,502,634,400

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$2,465,237,200	\$2,559,602,871	\$15,741,629	\$2,575,344,500	(\$8,858,779)	\$2,566,485,721
In-state Travel	\$20,235,000	\$15,255,900	(\$231,000)	\$15,024,900	(\$41,700)	\$14,983,200
Out-of-state Travel	\$5,606,700	\$6,271,100	\$115,300	\$6,386,400	(\$364,700)	\$6,021,700
Current Expense	\$1,362,357,800	\$1,460,599,921	(\$36,202,121)	\$1,424,397,800	(\$87,462,121)	\$1,336,935,679
DP Current Expense	\$161,893,100	\$159,622,100	\$42,490,200	\$202,112,300	(\$49,050,900)	\$153,061,400
DP Capital Outlay	\$23,964,600	\$16,559,900	\$9,474,700	\$26,034,600	(\$13,142,000)	\$12,892,600
Capital Outlay	\$673,424,300	\$514,897,600	\$110,715,300	\$625,612,900	(\$124,570,000)	\$501,042,900
Other Charges/Pass Thru	\$7,337,763,800	\$7,705,682,408	\$512,824,692	\$8,218,507,100	(\$440,954,600)	\$7,777,552,500
Cost of Goods Sold	\$5,734,500	\$5,930,500	\$520,600	\$6,451,100	\$0	\$6,451,100
Cost Accounts	\$109,600	\$24,000	\$259,200	\$283,200	(\$5,500)	\$277,700
Transfers	\$43,413,900	\$129,126,000	(\$129,125,400)	\$600	\$0	\$600
Trust and Agency Disbursements	\$129,456,200	\$127,672,000	\$21,300	\$127,693,300	(\$25,000)	\$127,668,300
Total	\$12,229,196,700	\$12,701,244,300	\$526,604,400	\$13,227,848,700	(\$724,475,300)	\$12,503,373,400

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	34,414	33,755	347	34,102	(1,119)	32,983
Vehicles	7,158	7,075	134	7,209	(14)	7,195

Table 3 - Expendable Funds and Accounts

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$2,242,900	\$2,242,900	\$0	\$2,242,900	\$0	\$2,242,900

General Fund, One-time	\$1,984,400	\$270,000	\$490,000	\$760,000	(\$760,000)	\$0
General Fund Restricted	\$3,888,700	\$10,342,300	\$0	\$10,342,300	(\$400,000)	\$9,942,300
Federal Funds	\$30,356,500	\$7,500,000	\$28,710,200	\$36,210,200	(\$8,223,300)	\$27,986,900
Dedicated Credits	\$30,927,400	\$56,792,600	\$1,472,100	\$58,264,700	\$408,200	\$58,672,900
Federal Mineral Lease	\$58,621,700	\$85,343,500	(\$7,643,500)	\$77,700,000	(\$13,890,000)	\$63,810,000
Restricted Revenue	\$8,918,100	\$8,817,200	\$0	\$8,817,200	\$1,232,800	\$10,050,000
Transfers	\$200,000	\$0	\$0	\$0	\$3,442,900	\$3,442,900
Other Financing Sources	\$915,000	\$915,000	\$0	\$915,000	\$0	\$915,000
Beginning Balance	\$778,409,100	\$668,151,400	\$144,660,100	\$812,811,500	(\$912,900)	\$811,898,600
Closing Balance	(\$811,113,900)	(\$671,310,400)	(\$142,296,200)	(\$813,606,600)	(\$6,507,400)	(\$820,114,000)
Total	\$105,349,900	\$169,064,500	\$25,392,700	\$194,457,200	(\$25,609,700)	\$168,847,500

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$10,551,200	\$70,000	\$11,041,200	\$11,111,200	(\$11,111,200)	\$0
Business, Economic Development, and Labor	\$11,270,300	\$10,122,300	\$0	\$10,122,300	\$1,200,000	\$11,322,300
Social Services	\$51,595,100	\$151,817,600	(\$10,704,000)	\$141,113,600	(\$4,088,500)	\$137,025,100
Natural Resources, Agriculture, and Environmental Quality	\$3,522,900	\$4,451,800	(\$775,700)	\$3,676,100	\$161,400	\$3,837,500
Executive Appropriations	\$28,410,400	\$2,602,800	\$25,831,200	\$28,434,000	(\$11,771,400)	\$16,662,600
Total	\$105,349,900	\$169,064,500	\$25,392,700	\$194,457,200	(\$25,609,700)	\$168,847,500

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$512,800	\$548,900	(\$38,300)	\$510,600	\$496,600	\$1,007,200
In-state Travel	\$5,800	\$2,300	\$8,500	\$10,800	(\$7,800)	\$3,000
Out-of-state Travel	\$2,200	\$1,400	\$3,400	\$4,800	(\$2,400)	\$2,400
Current Expense	\$12,189,400	\$1,675,300	\$7,889,400	\$9,564,700	(\$7,898,700)	\$1,666,000

DP Current Expense	\$1,192,500	\$35,000	\$39,700	\$74,700	(\$500)	\$74,200
Capital Outlay	\$25,300	\$0	\$13,500	\$13,500	(\$13,500)	\$0
Other Charges/Pass Thru	\$42,920,200	\$157,053,700	(\$78,837,100)	\$78,216,600	(\$2,220,800)	\$75,995,800
Cost Accounts	\$1,800	\$5,000	(\$5,000)	\$0	\$5,000	\$5,000
Transfers	\$48,499,900	\$9,742,900	\$96,318,600	\$106,061,500	(\$16,187,500)	\$89,874,000
Trust and Agency Disbursements	\$0	\$0	\$0	\$0	\$219,900	\$219,900
Total	\$105,349,900	\$169,064,500	\$25,392,700	\$194,457,200	(\$25,609,700)	\$168,847,500

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	0	0	0	0	5	5
Vehicles	0	0	0	0	2	2

Table 4 - Business-like Activities

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Education Fund, One-time	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Restricted	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$69,197,000	\$81,741,300	(\$6,287,500)	\$75,453,800	(\$55,295,400)	\$20,158,400
Federal Funds - ARRA	\$56,357,600	\$0	\$36,575,000	\$36,575,000	(\$36,575,000)	\$0
Dedicated Credits	\$791,342,500	\$703,935,700	\$125,330,500	\$829,266,200	(\$37,644,100)	\$791,622,100
Internal Service Funds	\$7,104,800	\$7,208,500	\$1,500	\$7,210,000	\$1,829,900	\$9,039,900
Enterprise Funds	\$4,195,600	\$4,203,000	\$0	\$4,203,000	\$0	\$4,203,000
Transfers	\$0	\$0	\$4,302,100	\$4,302,100	(\$4,302,100)	\$0
Other Financing Sources	\$7,175,000	\$7,175,000	\$0	\$7,175,000	\$0	\$7,175,000
Beginning Balance	\$530,316,300	\$630,377,900	\$54,741,200	\$685,119,100	(\$6,110,800)	\$679,008,300
Closing Balance	(\$685,119,100)	(\$729,283,400)	\$43,148,200	(\$686,135,200)	\$6,151,100	(\$679,984,100)

Lapsing Balance	(\$29,900)	\$0	\$0	\$0	\$0	\$0
Total	\$780,539,800	\$705,358,000	\$257,811,000	\$963,169,000	(\$131,946,400)	\$831,222,600

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$23,760,200	\$23,264,100	\$2,506,100	\$25,770,200	\$923,800	\$26,694,000
Infrastructure and General Government	\$309,047,500	\$287,441,500	\$25,820,500	\$313,262,000	(\$31,505,900)	\$281,756,100
Business, Economic Development, and Labor	\$40,318,800	\$43,124,400	\$14,700	\$43,139,100	(\$41,980,700)	\$1,158,400
Social Services	\$317,237,800	\$274,942,500	\$229,259,200	\$504,201,700	(\$47,862,500)	\$456,339,200
Natural Resources, Agriculture, and Environmental Quality	\$75,396,400	\$60,594,900	\$307,600	\$60,902,500	(\$7,363,700)	\$53,538,800
Public Education	\$4,230,000	\$4,399,200	(\$97,100)	\$4,302,100	(\$4,302,100)	\$0
Retirement and Independent Entities	\$10,549,100	\$11,591,400	\$0	\$11,591,400	\$144,700	\$11,736,100
Total	\$780,539,800	\$705,358,000	\$257,811,000	\$963,169,000	(\$131,946,400)	\$831,222,600

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$113,277,600	\$114,116,900	\$4,438,100	\$118,555,000	(\$4,992,400)	\$113,562,600
In-state Travel	\$169,200	\$204,700	(\$43,400)	\$161,300	(\$28,400)	\$132,900
Out-of-state Travel	\$133,200	\$203,500	\$9,600	\$213,100	(\$30,000)	\$183,100
Current Expense	\$210,195,300	\$217,967,600	(\$10,490,800)	\$207,476,800	(\$37,573,200)	\$169,903,600
DP Current Expense	\$38,254,700	\$18,229,000	\$21,715,400	\$39,944,400	(\$18,854,200)	\$21,090,200
DP Capital Outlay	(\$147,100)	\$42,900	(\$23,000)	\$19,900	(\$15,900)	\$4,000
Capital Outlay	\$12,015,900	\$312,000	\$12,596,900	\$12,908,900	(\$12,437,300)	\$471,600
Other Charges/Pass Thru	\$398,783,800	\$335,823,200	\$246,031,900	\$581,855,100	(\$71,777,000)	\$510,078,100
Cost of Goods Sold	(\$1,018,300)	\$212,400	(\$1,328,700)	(\$1,116,300)	\$700,000	(\$416,300)
Depreciation	\$6,577,800	\$18,745,600	(\$11,206,200)	\$7,539,400	\$11,935,900	\$19,475,300
Transfers	\$10,576,400	\$0	\$0	\$0	\$0	\$0

Trust and Agency Disbursements	\$848,700	\$550,000	(\$550,000)	\$0	\$0	\$0
Total	\$789,667,200	\$706,407,800	\$261,149,800	\$967,557,600	(\$133,072,500)	\$834,485,100

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Budgeted FTE	1,455	1,366	(129)	1,237	80	1,317
Vehicles	197	202	0	202	0	202

Table 5 - Restricted Fund and Account Transfers

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$4,432,300	\$5,607,100	\$0	\$5,607,100	\$0	\$5,607,100
General Fund, One-time	\$18,322,600	\$13,150,000	\$0	\$13,150,000	(\$13,150,000)	\$0
Education Fund, One-time	\$5,500,000	\$0	\$0	\$0	\$0	\$0
General Fund Restricted	\$3,022,200	\$2,540,000	\$0	\$2,540,000	\$0	\$2,540,000
Capital Project Funds	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Funds	\$1,630,000	\$0	\$0	\$0	\$0	\$0
Enterprise Funds	\$0	\$30,512,600	\$0	\$30,512,600	(\$23,007,400)	\$7,505,200
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Balance	\$0	\$0	\$0	\$0	\$0	\$0
Closing Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$32,907,100	\$51,809,700	\$0	\$51,809,700	(\$36,157,400)	\$15,652,300

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$4,216,000	\$216,000	\$0	\$216,000	\$0	\$216,000

Infrastructure and General Government	\$9,369,200	\$0	\$0	\$0	\$0	\$0
Business, Economic Development, and Labor	\$9,555,000	\$43,067,600	\$0	\$43,067,600	(\$35,007,400)	\$8,060,200
Social Services	\$1,815,000	\$1,315,000	\$0	\$1,315,000	(\$650,000)	\$665,000
Natural Resources, Agriculture, and Environmental Quality	\$7,951,900	\$7,211,100	\$0	\$7,211,100	(\$500,000)	\$6,711,100
Total	\$32,907,100	\$51,809,700	\$0	\$51,809,700	(\$36,157,400)	\$15,652,300

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Other Charges/Pass Thru	\$1,214,000	\$74,800	\$4,346,300	\$4,421,100	(\$4,346,300)	\$74,800
Transfers	\$31,693,100	\$51,734,900	(\$4,346,300)	\$47,388,600	(\$31,811,100)	\$15,577,500
Total	\$32,907,100	\$51,809,700	\$0	\$51,809,700	(\$36,157,400)	\$15,652,300

Table 6 - Transfers to Unrestricted Funds

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund Restricted	\$207,000	\$207,000	\$0	\$207,000	\$15,500	\$222,500
Education Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Dedicated Credits	\$0	\$0	\$0	\$0	\$0	\$0
Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Capital Project Funds	\$0	\$0	\$0	\$0	\$0	\$0
Internal Service Funds	\$1,227,000	\$80,000	\$0	\$80,000	(\$80,000)	\$0
Enterprise Funds	\$0	\$0	\$0	\$0	\$0	\$0
Beginning Balance	\$94,452,400	\$15,252,400	\$0	\$15,252,400	(\$15,252,400)	\$0
Total	\$95,886,400	\$15,539,400	\$0	\$15,539,400	(\$15,316,900)	\$222,500

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$3,200,000	\$0	\$0	\$0	\$0	\$0
Infrastructure and General Government	\$16,479,400	\$15,332,400	\$0	\$15,332,400	(\$15,332,400)	\$0
Business, Economic Development, and Labor	\$0	\$0	\$0	\$0	\$0	\$0
Social Services	\$0	\$0	\$0	\$0	\$15,500	\$15,500
Natural Resources, Agriculture, and Environmental Quality	\$207,000	\$207,000	\$0	\$207,000	\$0	\$207,000
Public Education	\$76,000,000	\$0	\$0	\$0	\$0	\$0
Total	\$95,886,400	\$15,539,400	\$0	\$15,539,400	(\$15,316,900)	\$222,500

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Transfers	\$95,886,400	\$15,539,400	\$0	\$15,539,400	(\$15,316,900)	\$222,500
Total	\$95,886,400	\$15,539,400	\$0	\$15,539,400	(\$15,316,900)	\$222,500

Table 7 - Fiduciary Funds

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Dedicated Credits	\$17,034,100	\$15,932,900	\$1,313,100	\$17,246,000	\$0	\$17,246,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	(\$362,200)	\$12,778,600	(\$12,278,600)	\$500,000	\$0	\$500,000
Beginning Balance	(\$59,653,600)	(\$54,791,200)	(\$8,890,300)	(\$63,681,500)	(\$609,100)	(\$64,290,600)
Closing Balance	\$63,681,500	\$49,928,700	\$17,137,700	\$67,066,400	\$611,300	\$67,677,700
Total	\$20,699,800	\$23,849,000	(\$2,718,100)	\$21,130,900	\$2,200	\$21,133,100

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Business, Economic Development, and Labor	\$20,699,800	\$23,849,000	(\$2,718,100)	\$21,130,900	\$2,200	\$21,133,100
Total	\$20,699,800	\$23,849,000	(\$2,718,100)	\$21,130,900	\$2,200	\$21,133,100

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Personnel Services	\$3,900	\$0	\$60,000	\$60,000	\$0	\$60,000
In-state Travel	\$1,200	\$0	\$1,200	\$1,200	\$0	\$1,200
Current Expense	\$600,500	\$766,800	\$850,000	\$1,616,800	\$2,200	\$1,619,000
DP Current Expense	\$3,000	\$4,300	(\$1,400)	\$2,900	\$0	\$2,900
Other Charges/Pass Thru	\$20,017,600	\$23,004,300	(\$3,629,300)	\$19,375,000	\$0	\$19,375,000
Transfers	\$73,600	\$73,600	\$1,400	\$75,000	\$0	\$75,000
Total	\$20,699,800	\$23,849,000	(\$2,718,100)	\$21,130,900	\$2,200	\$21,133,100

Table 8 - Capital Project Funds

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Transportation Fund	\$76,633,600	\$76,633,600	\$0	\$76,633,600	\$0	\$76,633,600
Dedicated Credits	\$75,425,000	\$75,276,700	\$248,723,300	\$324,000,000	(\$248,723,300)	\$75,276,700
Capital Project Funds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$361,550,500	\$6,000,000	\$0	\$6,000,000	\$0	\$6,000,000
Other Financing Sources	\$351,491,700	\$398,084,200	\$2,076,700	\$400,160,900	(\$2,076,700)	\$398,084,200
Beginning Balance	\$607,689,500	\$0	\$434,802,700	\$434,802,700	(\$434,802,700)	\$0
Closing Balance	(\$434,802,700)	\$0	(\$274,364,000)	(\$274,364,000)	\$274,364,000	\$0
Total	\$1,037,987,600	\$555,994,500	\$411,238,700	\$967,233,200	(\$411,238,700)	\$555,994,500

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Infrastructure and General Government	\$1,037,987,600	\$555,994,500	\$411,238,700	\$967,233,200	(\$411,238,700)	\$555,994,500
Total	\$1,037,987,600	\$555,994,500	\$411,238,700	\$967,233,200	(\$411,238,700)	\$555,994,500

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Transfers	\$1,037,987,600	\$555,994,500	\$411,238,700	\$967,233,200	(\$411,238,700)	\$555,994,500
Total	\$1,037,987,600	\$555,994,500	\$411,238,700	\$967,233,200	(\$411,238,700)	\$555,994,500

Table 9 - Reconciled Transfers Included in Operating and Capital Budgets

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Transfers - HED	\$11,446,000	\$7,040,400	\$633,400	\$7,673,800	\$0	\$7,673,800
Transfers - Medicaid	\$174,879,400	\$199,050,600	\$33,424,300	\$232,474,900	(\$27,510,800)	\$204,964,100
Transfers - Medicaid - DHS	\$84,703,700	\$85,065,500	\$8,942,700	\$94,008,200	(\$782,600)	\$93,225,600
Transfers - Medicaid - DAS	\$0	\$0	\$1,065,100	\$1,065,100	\$0	\$1,065,100
Transfers - Medicaid - DWS	\$16,312,000	\$18,147,800	\$8,184,500	\$26,332,300	(\$2,500,000)	\$23,832,300
Transfers - Medicaid - JJS	\$0	\$41,900	(\$41,900)	\$0	\$0	\$0
Transfers - Medicaid - GOPB	\$1,065,100	\$1,307,500	(\$1,307,500)	\$0	\$0	\$0
Transfers - Medicaid - Internal DOH	\$4,898,000	\$2,071,500	\$3,547,500	\$5,619,000	(\$107,700)	\$5,511,300
Transfers - Medicaid - UDC	\$16,900	\$600,000	(\$300,000)	\$300,000	\$16,800	\$316,800
Transfers - Medicaid - USDB	\$335,800	\$336,000	\$7,500	\$343,500	\$10,300	\$353,800
Transfers - Medicaid Admin	(\$62,200)	\$0	(\$62,200)	(\$62,200)	\$0	(\$62,200)

Total	\$293,594,700	\$313,661,200	\$54,093,400	\$367,754,600	(\$30,874,000)	\$336,880,600
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Agencies	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Governor's Office	\$1,398,200	\$3,400	(\$3,400)	\$0	\$0	\$0
Corrections	\$0	\$1,400,000	(\$1,400,000)	\$0	\$1,400,000	\$1,400,000
Juvenile Justice Services	(\$1,913,700)	(\$1,495,200)	(\$385,900)	(\$1,881,100)	\$1,818,900	(\$62,200)
Administrative Services	\$498,400	\$2,024,200	\$214,100	\$2,238,300	\$0	\$2,238,300
Health	\$112,629,700	\$113,864,700	\$18,567,900	\$132,432,600	(\$2,813,900)	\$129,618,700
Workforce Services	\$17,412,600	\$23,543,500	\$33,248,700	\$56,792,200	(\$29,804,100)	\$26,988,100
Human Services	\$151,351,500	\$165,525,200	\$3,780,500	\$169,305,700	(\$971,800)	\$168,333,900
University of Utah	\$3,873,900	\$3,699,800	\$0	\$3,699,800	\$0	\$3,699,800
Utah State University	\$3,417,300	\$832,200	\$564,900	\$1,397,100	\$0	\$1,397,100
Weber State University	\$637,900	\$367,400	\$0	\$367,400	\$0	\$367,400
Southern Utah University	\$191,200	\$157,600	\$68,500	\$226,100	\$0	\$226,100
Utah Valley University	\$1,411,000	\$822,900	\$0	\$822,900	\$0	\$822,900
Snow College	\$226,300	\$143,400	\$0	\$143,400	\$0	\$143,400
Dixie State University	\$533,200	\$451,600	\$0	\$451,600	\$0	\$451,600
Salt Lake Community College	\$1,117,900	\$565,500	\$0	\$565,500	\$0	\$565,500
State Board of Regents	\$37,300	\$0	\$0	\$0	\$0	\$0
State Board of Education	\$772,000	\$1,755,000	(\$561,900)	\$1,193,100	(\$503,100)	\$690,000
Total	\$293,594,700	\$313,661,200	\$54,093,400	\$367,754,600	(\$30,874,000)	\$336,880,600

Table 10 - Operating and Capital Budget Including Expendable Funds and Eliminating Reconciled Internal Transfers

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
General Fund	\$2,063,302,200	\$2,138,446,000	\$0	\$2,138,446,000	(\$11,315,500)	\$2,127,130,500

General Fund, One-time	(\$56,827,300)	\$150,052,800	(\$23,104,500)	\$126,948,300	(\$126,948,300)	\$0
Education Fund	\$2,896,688,300	\$3,055,970,600	\$0	\$3,055,970,600	(\$250,000)	\$3,055,720,600
Education Fund, One-time	\$113,871,300	\$82,137,800	(\$35,113,600)	\$47,024,200	(\$47,024,200)	\$0
Uniform School Fund	\$16,000,000	\$21,000,000	\$0	\$21,000,000	\$0	\$21,000,000
Uniform School Fund, One-time	\$65,500,000	\$0	\$0	\$0	\$0	\$0
Transportation Fund	\$370,266,400	\$360,070,300	\$0	\$360,070,300	\$0	\$360,070,300
Transportation Fund, One-time	\$0	\$790,000	\$0	\$790,000	(\$790,000)	\$0
General Fund Restricted	\$310,102,100	\$319,935,500	\$2,087,900	\$322,023,400	(\$24,902,700)	\$297,120,700
Education Special Revenue	\$31,608,700	\$31,068,600	\$0	\$31,068,600	(\$200)	\$31,068,400
Transportation Special Revenue	\$61,547,100	\$65,077,300	(\$3,000,000)	\$62,077,300	\$3,000,000	\$65,077,300
Federal Funds	\$3,517,911,700	\$3,446,697,400	\$162,237,800	\$3,608,935,200	(\$91,299,000)	\$3,517,636,200
Federal Funds - ARRA	\$26,589,800	\$25,553,600	\$39,553,400	\$65,107,000	(\$25,154,000)	\$39,953,000
Dedicated Credits	\$1,195,077,200	\$1,166,316,700	\$31,266,800	\$1,197,583,500	(\$10,104,500)	\$1,187,479,000
Land Grant	\$1,836,900	\$1,163,500	(\$55,000)	\$1,108,500	\$0	\$1,108,500
Federal Mineral Lease	\$128,190,000	\$164,430,800	(\$7,353,900)	\$157,076,900	(\$13,912,100)	\$143,164,800
Restricted Revenue	\$8,918,100	\$8,817,200	\$0	\$8,817,200	\$1,232,800	\$10,050,000
Special Revenue	\$52,241,200	\$51,594,400	\$1,113,000	\$52,707,400	\$274,000	\$52,981,400
Private Purpose Trust Funds	\$2,837,800	\$3,057,100	\$0	\$3,057,100	\$0	\$3,057,100
Capital Project Funds	\$544,342,200	\$562,476,000	\$125,316,100	\$687,792,100	(\$125,316,100)	\$562,476,000
Enterprise Funds	\$113,970,000	\$199,137,300	\$0	\$199,137,300	(\$19,138,300)	\$179,999,000
Transfers	(\$49,607,000)	\$34,334,800	(\$16,129,000)	\$18,205,800	\$15,135,800	\$33,341,600
Other Financing Sources	\$701,268,200	\$643,873,500	(\$419,200)	\$643,454,300	\$218,900	\$643,673,200
Pass-through	\$2,163,600	\$2,876,000	\$1,722,900	\$4,598,900	(\$800,500)	\$3,798,400
Beginning Balance	\$1,180,281,700	\$832,506,500	\$395,145,700	\$1,227,652,200	(\$250,383,100)	\$977,269,100
Closing Balance	(\$1,198,240,600)	(\$805,738,500)	(\$178,916,800)	(\$984,655,300)	\$6,843,700	(\$977,811,600)
Lapsing Balance	(\$58,887,700)	(\$4,993,900)	\$3,324,400	(\$1,669,500)	\$907,300	(\$762,200)
Total	\$12,040,951,900	\$12,556,651,300	\$497,676,000	\$13,054,327,300	(\$719,726,000)	\$12,334,601,300

Committees	2013 Actual	2014 Approp	2014 Change	2014 Authorized	2015 Change	2015 Base
Executive Offices and Criminal Justice	\$758,191,500	\$812,688,700	\$41,630,300	\$854,319,000	(\$82,659,600)	\$771,659,400
Infrastructure and General Government	\$1,787,665,400	\$1,658,603,300	\$118,608,500	\$1,777,211,800	(\$275,431,600)	\$1,501,780,200
Business, Economic Development, and Labor	\$305,285,500	\$343,115,100	\$3,966,000	\$347,081,100	(\$84,214,800)	\$262,866,300
Social Services	\$3,688,494,000	\$4,034,581,500	\$237,136,700	\$4,271,718,200	(\$185,199,200)	\$4,086,519,000
Higher Education	\$1,401,595,400	\$1,443,041,400	\$17,786,800	\$1,460,828,200	(\$2,638,200)	\$1,458,190,000
Natural Resources, Agriculture, and Environmental Quality	\$282,999,200	\$296,810,400	\$21,291,400	\$318,101,800	(\$27,150,500)	\$290,951,300
Public Education	\$3,664,680,100	\$3,828,776,000	\$27,685,700	\$3,856,461,700	(\$44,505,800)	\$3,811,955,900
Retirement and Independent Entities	\$46,286,000	\$40,582,300	\$492,800	\$41,075,100	(\$2,152,300)	\$38,922,800
Executive Appropriations	\$105,754,800	\$98,452,600	\$29,077,800	\$127,530,400	(\$15,774,000)	\$111,756,400
Total	\$12,040,951,900	\$12,556,651,300	\$497,676,000	\$13,054,327,300	(\$719,726,000)	\$12,334,601,300

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.